

~~23 VAC 10-55-10. [Reserved]~~

~~23 VAC 10-55-20. Declaration of public interest; definitions.~~

~~A. Generally. Revenues from the corn excise tax are to be used in encouraging an expanded program of market development, education, publicity, research, the promotion of the sales and use of corn.~~

~~B. Definitions. For purposes of administering the corn excise tax, the terms shall be defined as follows:~~

~~1. "Farmer" means all producers of corn in this Commonwealth. A farmer may be a natural person, partnership, or corporation.~~

~~2. "County" means all counties, cities and towns in which corn is a source of income.~~

~~3. "Corn" means all corn sold except sugar corn, popcorn, and ornamental corn.~~

~~Statutory Authority~~

~~§§3.1-1032 and 58.1-203 of the Code of Virginia.~~

~~23 VAC 10-55-30. Petition for referendum on question of assessment for market development, education, promotion; action of board and commissioner thereon; amount of assessment; expenses of referendum.~~

~~As a result of a referendum conducted in 1980, the Virginia Corn Commission was established within the Department of Agriculture and Consumer Services. A corn tax of one-quarter cent per bushel was imposed on corn produced in Virginia and sold.~~

~~Statutory Authority~~

~~§§3.1-1033 and 58.1-203 of the Code of Virginia.~~

~~23 VAC 10-55-60. Interest on assessment; collection of delinquent assessment.~~

~~A. Generally. If the handler fails to timely pay the corn excise tax due, interest shall accrue on the unpaid tax.~~

~~B. Interest on tax. Interest at a rate of one percent per month will accrue on the unpaid amount of the tax from the due date until the time of payment.~~

~~C. Collection of delinquent tax. If any person defaults in paying the tax or interest, the amount shall be collected by civil action in the name of the Commonwealth.~~

~~1. The person adjudged in default shall pay the cost of the civil action.~~

~~2. The Tax Commissioner shall request the Attorney General to institute the civil action for collection in the proper court and such action shall be in the amount of the past due tax and interest.~~

~~23 VAC 10-55-70. [Reserved]~~

~~23 VAC 10-55-80. [Reserved]~~

~~23 VAC 10-55-90. Violation of a misdemeanor; penalty.~~

~~It shall be a Class 1 misdemeanor if any handler knowingly files a false report to the Virginia Department of Taxation on the quantity of corn handled by him or falsifies the records of the corn handled by him, or fails to preserve the records for a period of not less than two years from the time corn is handled.~~